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MAR - 4 2009

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

EUGENE R. WEDOFF,
BANKRUPTCY JUDGE

In re:

TVO ACQUISITION CORPORATION
d/b/a John Gillen Company

Debtor.

Case No. 06 B 13035

Chapter 11

FINDINGS OF FACT AND CONCLUSIONS OF LAW IN SUPPORT OF ORDER AWARDING TO JOHN
E. GIERUM, GIERUM & MANTAS, ATTORNEYS FOR THE DEBTOR, FOR ALLOWANCE AND
PAYMENT OF FINAL COMPENSATION AND REIMBURSEMENT OF EXPENSES

TOTAL FEES REQUESTED:	\$26,898.50	TOTAL COSTS REQUESTED:	\$858.90
TOTAL FEES REDUCED:	\$4,780.00	TOTAL COSTS REDUCED:	\$0.00
TOTAL FEES ALLOWED:	\$22,118.50	TOTAL COSTS ALLOWED:	\$858.90

TOTAL FEES AND COSTS ALLOWED: \$22,977.40

THE COURT HAS MARKED THE ATTACHED TIME AND EXPENSE ENTRIES THAT HAVE BEEN
DISALLOWED IN WHOLE OR IN PART. THE BASIS FOR EACH DISALLOWANCE IS DISCLOSED BY THE
NUMERICAL NOTATION THAT APPEARS ON THE LEFT SIDE OF EACH HIGHLIGHTED ENTRY. THE
NUMERICAL NOTATIONS REFER TO THE ENUMERATED PARAGRAPHS BELOW.

(1) **Unreasonable Time**

The Court denies the allowance in part of compensation for the following task since the professional or paraprofessional expended an unreasonable amount of time on this task in light of the nature of the task, the experience and knowledge of the professional performing the task, and the amount of time previously expended by the professional or another on the task. *In re Pettibone*, 74 B.R. 293, 306 (Bankr. N.D. Ill. 1987) ("The Court will determine what is the reasonable amount of time an attorney should have to spend on a given project... An attorney should not be rewarded for inefficiency. Similarly, attorneys will not be fully compensated for spending an unreasonable number of hours on activities of little benefit to the estate."); *In re Wildman*, 72 B.R. 700, 713 (Bankr. N.D. Ill. 1987) (same).

As to the time devoted to the preparation of the fee application itself, the Court denies the allowance of compensation that is disproportionate to the total hours in the main case. *In re Wildman*, 72 B.R. 700, 711 (Bankr. N.D. Ill. 1987) ("In the absence of unusual circumstances, the hours allowed by this Court for preparing and litigating the attorney fee application should not exceed three percent of the total hours in the main case."); *In re Spanjer Bros., Inc.*, 203 B.R. 85, 93 (Bankr. N.D. Ill. 1996) (compensation limited to 5%). See also *In re Pettibone Corp.*, 74 B.R. 293, 304 (Bankr. N.D. Ill. 1987) (citing *Coulter v. State of Tennessee*, 805 F.2d 146, 151 (6th Cir. 1986) (in non-bankruptcy cases, compensation for preparation and litigation of fee petitions limited to 3-5% of the hours of the main case)).

(2) **Insufficient Description**

The Court denies the allowance of compensation for the following task since the description of the time entry fails to identify in a reasonable manner the service rendered. *In re Pettibone*, 74 B.R. 293, 301 (Bankr. N.D. Ill. 1987) ("A proper fee application must list each activity, its date, the attorney who performed the work, a description of the nature and substance of the work performed, and the time spent on the work. [Citation omitted] Records which give no explanation of the activities performed are not compensable."); *In re Wildman*, 72 B.R. 700, 708-9 (Bankr. N.D. Ill. 1987) (same).

(3) Lumping

The Court may impose a ten percent penalty for "lumping." *In re Wildman*, 72 B.R. 700, 709 (Bankr. N.D. Ill. 1987) ("Applicants may not circumvent the minimum time requirement or any of the requirements of detail by "lumping" a bunch of activities into a single entry. [citation omitted]. Each type of service should be listed with the corresponding specific time allotment.").

(4) Clerical Work Not Compensable

The court disallows the compensation of clerical or stenographic employees of the professional for the performance of routine clerical or administrative activities in the normal course of the professional's business, such as photocopying, secretarial work, or routine filing. Such activities are not in the nature of professional services and must be absorbed by the applicant's firm as an overhead expense. *In re Dimas, LLC*, 357 B.R. 563, 577 (Bankr. N.D. Cal. 2006) (citing *Missouri v. Jenkins*, 491 U.S. 274, 288 n. 10 (1989)). See also *In re Chellino*, 209 B.R. 106, 114 (Bankr. C.D. Ill. 1996) (Paralegal, but not "clerk" services entitled to compensation at an hourly rate; clerk activities are overhead of the professional); *Souza v. Miguel*, 32 F.3d 1370, 1375 (9th Cir. 1994) (Trustee not entitled to reimbursement or compensation of overhead expenses such as secretarial, stenographic, clerical, and routine messenger services).

Dated: March 4, 2009


Eugene R. Wedoff
United States Bankruptcy Judge

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Selection Criteria

Client Selection Include: TVOAcq1.001

Nickname TVOAcq1.001 | 100968
Full Name TVO Acquisitions, d/b/a John Gillen Company
Address
Phone Fax
Home Other
In Ref To Chapter 11
Fees Arrg. By billing value on each slip
Expense Arrg. By billing value on each slip
Tax Profile Exempt
Last bill 1/26/2009
Last charge 1/23/2009
Last payment 1/31/2008 Amount \$1,550.80

Date ID	Attorney Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
7/17/2007 26120	John time charges Telephone conference with Susan and Tom O'Neill regarding status and in particular PBGC - collecting data	400.00	0.20	80.00	Billable
7/17/2007 26121	John time charges File Monthly Operating Report	400.00	0.20	80.00	Billable #4
7/24/2007 26164	John time charges In Court regarding status of plan and disclosure statement, status explained and status continued to later date	400.00	2.00	800.00	Billable #1 \$600.
8/27/2007 26865	John time charges Prepare Operating Report for filing July	400.00	0.20	80.00	Billable
8/30/2007 26890	John time charges File July operating report	400.00	0.10	40.00	Billable #4
9/20/2007 26981	John time charges File August 07 Operating Report	400.00	0.20	80.00	Billable #4
10/17/2007 27122	John time charges File September 07 operating report	400.00	0.20	80.00	Billable #4

REVISED ENTRIES

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TVOAcq1.001:TVO Acquisitions, d/b/a John Gillen Company (continued)

Date ID	Attorney Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
10/30/2007	John 27187 time charges Telephone conference with Tom O'Neill regarding status in detail and 11/14 court date	400.00	0.20	80.00	Billable
11/4/2007	John 27213 time charges Prepare three Applications to Pay Greenberg and related	400.00	1.00	400.00	Billable
11/4/2007	John 27216 time charges Work on G&M Fee Petition and related	400.00	2.50	1,000.00	Billable
11/7/2007	John 27232 time charges Execute and send out 2 fee petitions and file same	400.00	1.00	400.00	Billable
11/12/2007	John 31682 time charges Telephone conference with David Strosnider - left detailed message	400.00	0.10 0.10	40.00 40.00	No Charge
11/12/2007	John 27255 time charges Telephone conference with O'Neill regarding extras and US Trustee quarterly fees - ok not to pay at this time	400.00	0.30	120.00	Billable
11/13/2007	John 27277 time charges Follow up telephone conference with Tom regarding court tomorrow	400.00	0.10	40.00	Billable
11/13/2007	John 27267 time charges Telephone conference with Strosnider regarding PBGC status and options in depth	400.00	0.30	120.00	Billable
11/14/2007	John 27278 time charges In Court regarding status of plan and disclosure statement, advised PBGC issues and reset to later date	400.00	1.50	600.00	Billable
11/20/2007	John 27307 time charges Prepare November Operating Report for filing	400.00	0.30	120.00	Billable
11/20/2007	John 27311 time charges Telephone conference with client regarding status in depth	400.00	0.20	80.00	Billable
11/21/2007	John 27317 time charges File 10/07 Operating Report	400.00	0.20	80.00	Billable

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TVOAcq1.001:TVO Acquisitions, d/b/a John Gillen Company (continued)

Date ID	Attorney Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
11/27/2007	John 27344 time charges Telephone conference with Strosnider and do letter regarding status	400.00	0.20	80.00	Billable 2
11/28/2007	John 27353 time charges Two telephone conferences with Cohen regarding cover court call providing detailed information to him	400.00	0.60	240.00	Billable
11/28/2007	John 31683 time charges Receive Court Order plus execute checks and send same out	400.00	0.40	160.00	Billable
12/10/2007	John 27619 time charges Telephone conference with Susan G. ad fax fee order to her	400.00	0.20	80.00	Billable
12/13/2007	John 27647 time charges Telephone conference with client Brad Rogers regarding status of PBGC position	400.00	0.20	80.00	Billable
12/14/2007	John 27653 time charges Preparo November 2007 Operating Report for filing and respond to status email with O'Neill	400.00	0.50	200.00	Billable
12/15/2007	John 27661 time charges File 11/07 Operating Report	400.00	0.20	80.00	Billable 4
12/20/2007	John 27704 time charges Telephone conference with attorney in Minnesota regarding settlement of claims against each others Ch. 11	400.00	0.50	200.00	Billable
1/2/2008	John 27751 time charges Two telephone conferences with Tom O'Neill regarding Strosnider issue	400.00	0.20	80.00	Billable
1/3/2008	John 27765 time charges Telephone conference with Brad Rogers regarding status and position for court next week	400.00	0.30	120.00	Billable
1/3/2008	John 27759 time charges Telephone conference with Gensberg regarding Strosnider status and case status - he to follow up	400.00	0.20	80.00	Billable

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TVOAcq1.001:TVO Acquisitions, d/b/a John Gillen Company (continued)

Date ID	Attorney Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
2/4/2008 27987	John time charges Telephone conference with Tom O'Neill regarding status and latest with PBGC	400.00	0.10	40.00	Billable
2/7/2008 28007	John time charges Do fax to client regarding PBGC doc request from phone call with Brad Rogers	400.00	0.20	80.00	Billable #4
2/13/2008 28084	John time charges Conference with Gretchen Silver regarding status	400.00	0.20	80.00	Billable
2/14/2008 28081	John time charges File two Operating Reports online	400.00	0.30	120.00	Billable #4
2/18/2008 28262	John time charges Resend PBGC fax letter and telephone conference with client to discuss and work on options	400.00	0.70	280.00	Billable #4 reduced \$200
2/20/2008 31686	John time charges Prepared proposed PBGC plan treatment	400.00	0.20	80.00	Billable
2/20/2008 31685	John time charges Extended telephone conference with client regarding PBGC plan treatment options to review numbers and options	400.00	0.30	120.00	Billable
2/20/2008 28278	John time charges Telephone conference with Brad Rogers regarding PBGC plan treatment	400.00	0.20	80.00	Billable
2/21/2008 28281	John time charges Fax PBGC proposed draft to client	400.00	0.20	80.00	Billable #4
2/25/2008 28317	John time charges Two emails with Gretchen Silver regarding status in preparation of Court date	400.00	0.20	80.00	Billable
2/25/2008 31687	John time charges Extended telephone conference with O'Neill regarding proposal made to PBGC and counter proposal authority	400.00	0.30	120.00	Billable

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TVOAcq1.001:TVO Acquisitions, d/b/a John Gillen Company (continued)

Date ID	Attorney Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
2/27/2008	John 31667 time charges Draft order, circulate to US Trustee for comment and send to Court	400.00	1.00	400.00	Billable
2/27/2008	John 28325 time charges In Court regarding status of confirmation of plan and US Trustee Motion to Dismiss or Convert, reset to later date	400.00	3.00	1,200.00	Billable
3/10/2008	John 28395 time charges Return telephone conference with client - left message	400.00	0.10	40.00	Billable
3/13/2008	John 28416 time charges Telephone conference with Brad Rogers regarding status - answer next week	400.00	0.20	80.00	Billable
3/15/2008	John 28475 time charges Prepare February 2008 Operating Report for filing	400.00	0.10	40.00	Billable
3/18/2008	John 28506 time charges Work on Operating Report Summary	400.00	0.30	120.00	Billable
3/20/2008	John 31390 time charges Extensive telephone conference with Brad Rogers regarding status	400.00	0.30	120.00	Billable
3/25/2008	John 28556 time charges Telephone conference with Tom O'Neill regarding status of PBGC	400.00	0.10	40.00	Billable
4/4/2008	John 28860 time charges Do email to client regarding PBGC issues	400.00	0.20	80.00	Billable
4/9/2008	John 28884 time charges In court regarding status of plan and disclosure statement and US Trustee Motion to Dismiss or Convert - reset to later date	400.00	2.00	800.00	Billable
4/16/2008	John 28936 time charges Prepare Operating Report for filing	400.00	0.10	40.00	Billable
4/17/2008	John 28946 time charges Review client fax regarding PBGC proposal	400.00	0.20	80.00	Billable

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reduced to \$600

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TVOAcq1.001:TVO Acquisitions, d/b/a John Gillen Company (continued)

Date ID	Attorney Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
5/30/2008	John 29248 time charges Work on Amended Plan and Disclosure Statement and Exhibit C	400.00	2.00	800.00	Billable
6/2/2008	John 29268 time charges Telephone conference with Susan regarding need 09 and revised 08 projections	400.00	0.20	80.00	Billable
6/9/2008	John 29318 time charges Telephone conference with client regarding projections	400.00	0.10	40.00	Billable
6/10/2008	John 29330 time charges Email to Gretchen regarding continued three weeks and telephone conference with Brad Rogers	400.00	0.40	160.00	Billable
6/16/2008	John 29373 time charges Prepare May Operating Report for filing	400.00	0.20	80.00	Billable
6/23/2008	John 29428 time charges Telephone conference with creditor regarding status of case in detail plus timeline for confirmation	400.00	0.10	40.00	Billable
6/26/2008	John 29459 time charges Work on amended Plan and Disclosure regarding latest request of PBGC - split claim	400.00	1.50	600.00	Billable
7/3/2008	John 29495 time charges Send out Plan and Disclosure Statement	400.00	0.50	200.00	Billable #4
7/7/2008	John 29512 time charges Telephone conference with Brad Rogers and amend plan	400.00	1.00	400.00	Billable #3 10%
7/8/2008	John 29533 time charges Review and respond to Gretchen Silver's email	400.00	0.30	120.00	Billable
7/10/2008	John 29547 time charges File May 2008 Operating Report	400.00	0.10	40.00	Billable #4
7/14/2008	John 31415 time charges Prepare June Operating Report for filing	400.00	0.10	40.00	Billable

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TVOAcq1.001:TVO Acquisitions, d/b/a John Gillen Company (continued)

Date ID	Attorney Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
7/15/2008	John 29689 time charges In Court regarding status of plan and disclosure statement, Motion of US Trustee to Dismiss or Convert, confirmation schedule set	400.00	3.00	1,200.00	Billable #1 reduced to \$1,000
7/16/2008	John 29707 time charges Draft Confirmation Notice of Hearing, Ballot for Confirmation Hearing	400.00	0.50	200.00	Billable
7/22/2008	John 29750 time charges Telephone conference with US Trustee regarding confirmation details and Order setting same	400.00	0.20	80.00	Billable
7/22/2008	John 31689 time charges Draft Order setting confirmation	400.00	0.10	40.00	Billable
7/23/2008	John 29765 time charges Telephone conference with O'Neill regarding status and run new number	400.00	0.30	120.00	Billable
7/25/2008	John 29778 time charges Locate order setting hearing and send all to printer after telephone conference with him regarding details	400.00	0.70	280.00	Billable
7/30/2008	John 29803 time charges Telephone conference with O'Neill regarding plan provisions	400.00	0.20	80.00	Billable
7/31/2008	John 29811 time charges Extended call with Tom O'Neill regarding Plan provisions in depth	400.00	0.30	120.00	Billable
8/12/2008	John 30085 time charges Telephone conference with Tom O'Neill regarding bank issues ok	400.00	0.20	80.00	Billable
8/14/2008	John 30128 time charges Prepare Operating Report for July for filing	400.00	0.10	40.00	Billable
8/17/2008	John 30136 time charges File 2 Operating Reports	400.00	0.20	80.00	Billable #4
8/27/2008	John 30229 time charges Telephone conference with Brad Rogers (2) regarding Motion and timing on termination	400.00	0.30	120.00	Billable

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TVOAcq1.001;TVO Acquisitions, d/b/a John Gillen Company (continued)

Date ID	Attorney Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
8/28/2008	John 30244 time charges Telephone conference with Tom O'Neill regarding voting and case status	400.00	0.20	80.00	Billable
9/8/2008	John 30422 time charges Draft Motion to Approve Distress Termination of Pension Plans and related pleadings	400.00	1.50	600.00	Billable
9/8/2008	John 31671 time charges Telephone conference with Actuary and PBGC special counsel for needed input for Motion to Approve Distress Termination	400.00	0.20	80.00	Billable
9/8/2008	John 31670 time charges Two telephone conferences with client regarding information needed for Motion to Approve Distress Termination	400.00	0.30	120.00	Billable
9/10/2008	John 30434 time charges File Motion Distress Termination	400.00	0.20	80.00	Billable
9/16/2008	John 30469 time charges Telephone conference with client regarding 60 days notice to union and employees	400.00	0.20	80.00	Billable
9/16/2008	John 31690 time charges Two telephone conferences with Brad Rogers of PBGC regarding PBGC position	400.00	0.30	120.00	Billable
9/17/2008	John 31693 time charges Telephone conference with Union attorney - left message	400.00	0.10 0.10	40.00 40.00	No Charge
9/17/2008	John 31692 time charges Review letter received from union and their issue with plan treatment	400.00	0.10	40.00	Billable
9/17/2008	John 31691 time charges Telephone conference with client regarding information required in 60 days letter to pension plan participants	400.00	0.10	40.00	Billable
9/17/2008	John 30475 time charges Telephone conference with Brad Rogers regarding PBGC plan treatment and upcoming court status	400.00	0.10	40.00	Billable

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TVOAcq1.001:TVO Acquisitions, d/b/a John Gillen Company (continued)

Date ID	Attorney Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
9/18/2008 30483	John time charges Review and send 60 day Termination Letter draft to client	400.00	0.30	120.00	Billable
9/18/2008 30484	John time charges Conference call with Union attorneys in Pittsburgh and Chicago regarding get time to make and advise client	400.00	0.50	200.00	Billable
9/18/2008 30485	John time charges Telephone conference with Brad Rogers regarding status and 9/30 activity scenario	400.00	0.10	40.00	Billable
9/18/2008 31672	John time charges Telephone conference with client to review 60 day Letter in detail	400.00	0.20	80.00	Billable
9/24/2008 30531	John time charges Telephone conference with Brad Rogers regarding 9/30 court date	400.00	0.20	80.00	Billable
9/29/2008 30553	John time charges Telephone conference with Gretchen Silver regarding status of case and business losing money	400.00	0.30	120.00	Billable
9/29/2008 31694	John time charges Telephone conference with client regarding case status and in particular losing money issue - client to research issue and advise	400.00	0.20	80.00	Billable
9/30/2008 30558	John time charges In court regarding confirmation hearing, Distress Termination, Motion of US Trustee to Dismiss or Convert - reset	400.00	3.00	1,200.00	Billable
9/30/2008 31673	John time charges Conference with counsel for PBGC regarding need to get formal approval asap	400.00	0.10 0.10	40.00 40.00	No Charge
10/10/2008 30626	John time charges Telephone conference with Sirius regarding all issues and need his input and telephone conference with Susan	400.00	0.20	80.00	Billable
10/11/2008 30833	John time charges Send 60 day notice to Sirius and letter to Yuen regarding fees	400.00	0.20	80.00	Billable

reduced
to
\$500
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TVOAcq1.001:TVO Acquisitions, d/b/a John Gillen Company (continued)

Date ID	Attorney Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
11/6/2008 31179	John time charges Telephone conference with Tom O'Neill, principal of Debtor, regarding need Special Counsel Sirius to proceed on his end with termination information for PBGC	400.00	0.10	40.00	Billable
11/7/2008 31180	John time charges Telephone conference with O'Neill regarding must talk to Special Agent Sirius to move on PBGC issues	400.00	0.10	40.00	Billable
11/9/2008 31181	John time charges File two Operating Reports	400.00	0.30	120.00	Billable
11/12/2008 31182	John time charges Telephone conference with client regarding Union Issues and explore options to resolve	400.00	0.10	40.00	Billable
11/12/2008 31695	John time charges Telephone conference with Attorney for Union regarding financial issue and options available - he to follow up with his client	400.00	0.10	40.00	Billable
11/13/2008 31183	John time charges Review email from client on cash flow analysis request by Office of US Trustee	400.00	0.20	80.00	Billable
11/13/2008 31674	John time charges Telephone conference with client to discuss response to US Trustee on cash flow	400.00	0.10	40.00	Billable
11/14/2008 31184	John time charges Telephone conference with client regarding why cash flow is ok	400.00	0.10	40.00	Billable
11/24/2008 31185	John time charges Telephone conference with O'Neill and Dave Yuen - left message regarding pay admin expenses	400.00	0.20	80.00	Billable
11/24/2008 31186	John time charges File most recent Operating Report	400.00	0.10	40.00	Billable

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TVOAcq1.001:TVO Acquisitions, d/b/a John Gillon Company (continued)

Date ID	Attorney Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
11/26/2008	John	400.00	0.20	80.00	Billable
31187	time charges Two telephone conferences with client regarding status of bank funding of plan payments; Client to follow up with bank				
12/1/2008	John	400.00	0.20	80.00	Billable
31676	time charges Telephone conference with attorney for PBGC regarding court appearance and status of all issues				
12/1/2008	John	400.00	0.10	40.00	Billable
31675	time charges Telephone conference with Special Counsel regarding status of information to PBGC				
12/1/2008	John	400.00	0.20	80.00	Billable
31677	time charges Telephone conference with attorney for Union on status of resolution of their issue				
12/1/2008	John	400.00	0.20	80.00	Billable
31188	time charges Telephone conference with client regarding bank loan status and reasons				
12/2/2008	John	400.00	1.00	400.00	Billable
31678	time charges Conference with Attorney for US Trustee, Union and PBGC regarding status of all issues plus negotiate treatment				
12/2/2008	John	400.00	2.00	800.00	Billable
31189	time charges In Court on confirmation and distress termination - continued as all not on board yet				
12/16/2008	John	400.00	0.10	40.00	Billable
31190	time charges File November Operating Report				
12/18/2008	John	400.00	0.30	120.00	Billable
31191	time charges Telephone conference with client and Jury regarding bank letters and union PBGC documents				
12/19/2008	John	400.00	0.10	40.00	Billable
31192	time charges Two telephone conferences with PBGC Special Counsel wherein left detailed message for status report				

#1 reduced \$400

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TVOAcq1.001:TVO Acquisitions, d/b/a John Gillen Company (continued)

Date ID	Attorney Task	Rate Markup %	Hours DNB Time	Amount DNB Amt	Total
12/22/2008	John 31696 time charges Extended telephone conference with Richard Sirus regarding 60 day termination letter and PBGC distress termination requirements	400.00	0.70	280.00	Billable
12/22/2008	John 31697 time charges Prepare letter in detail to attorney for Union including various financial information	400.00	0.20	80.00	Billable
12/22/2008	John 31193 time charges Telephone conference with Sirus - left message	400.00	0.10	40.00	Billable
12/29/2008	John 31194 time charges Telephone conference with O'Neill regarding status PBGC, union, Sirus and bank loan	400.00	0.20	80.00	Billable
12/30/2008	John 31195 time charges Telephone conference with Sirus regarding PBGC form and bank loan status	400.00	0.10	40.00	Billable
1/7/2009	John 31196 time charges Telephone conference with Michelle Kauppila and locate and fax various documents to her; Telephone conference with client to advise	400.00	0.50	200.00	Billable
1/13/2009	John 31679 time charges Telephone conference with Union attorney regarding their acceptance of offer	400.00	0.10	40.00	Billable
1/13/2009	John 31880 time charges Two e-mails to Office of US Trustee to provide status and follow-up to further questions by them	400.00	0.20	80.00	Billable
1/13/2009	John 31197 time charges Two telephone conferences with Attorney Rogers for PBGC regarding status of Form 600	400.00	0.20	80.00	Billable
1/14/2009	John 31325 time charges Conference with union attorney Brad Rogers and US Trustee regarding status and in court on all matters and DOF; Telephone conference with O'Neill to advise and draft Confirm Order, etc.	400.00	3.80	1,520.00	Billable

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#2, #3